

AUG 18 2017

2018

CERTIFICATE

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of

City of Muscotah

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit for 2018				
Allocation of MVT, RVT, and 16/20M Veh Tax				
Schedule of Transfers				
Statement of Indebtedness				
Statement of Lease-Purchases				
Fund	K.S.A.			
General	12-101a	91,288	9,036	15.105
Debt Service	10-113			
Library	12-1220			
Special Highway		11,580		
Water		68,401		
Sewer		47,512		
Electric		226,803		
Non-Budgeted Funds				
Totals	xxxxxx	445,584	9,036	15.105
Election Required - Review HB2088 Template.				County Clerk's Use Only
Budget Summary				598,219
Neighborhood Revitalization				Nov 1, 2017 Total Assessed Valuation

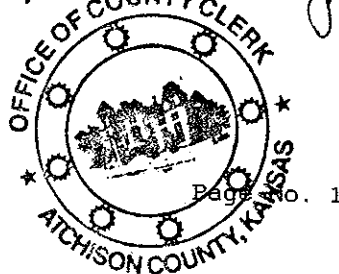
Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Basil H. St.
Carol W. Small

Darryl Wilson
Darryl Brundley
Margaret Jacobs
Governing Body

Date Attested: 10-24, 2017
Michelle Phillips
County Clerk



Computation to Determine Limit for 2018

City of Muscotah

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	8,667	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)		
3) Net Tax Levy (Base)		<u>8,667</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		121
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document)	17,118	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	75,284	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	76,276	
Increase in Total Personal Property Valuations (cannot be less than zero)		0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		
10) Total Assessed Value of Adjustments	<u>17,118</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	598,110	
12) Adjustment Percentage (Line 10 Divided by Line 11)	2.86%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		248
14) Total Percentage Adjustments		<u>369</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense in 2018 Budget

0

0

0

22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

0

0

0

23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

0

0

0

Total Increased Tax Revenue Adjustment

0

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision

0

26) Total Computed Tax Levy

9,036

City of Muscotah

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ _____
2. Debt service levy in 2017 budget	- \$ _____
3. Tax levy excluding debt service	\$ _____

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017 :	+	_____
5. Increase in personal property for 2017 :		
5a. Personal property 2017	+	_____
5b. Personal property 2016	-	_____
5c. Increase in personal property (5a minus 5b)	+	_____
		(Use Only if > 0)
6. Valuation of annexed territory for 2017 :		
6a. Real estate	+	_____
6b. State assessed	+	_____
6c. New improvements	-	_____
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	_____
7. Valuation of property that has changed in use during 2017 :	+	_____
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		_____
9. Total estimated valuation July 1, 2017		_____
10. Total valuation less valuation adjustment (9 minus 8)		_____
11. Factor for increase (8 divided by 10)		_____
12. Amount of increase (11 times 3)	+	\$ _____
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ _____
14. Debt service levy in this 2018 budget		_____
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		_____
16. Consumer Price Index for all urban consumers for calendar year 2016		1.400%
17. Consumer Price Index adjustment (3 times 16)	\$ -	_____
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$	0

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Muscotah

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	8,667	2,212	73	248	0	11
Debt Service						
Library						
TOTAL	8,667	2,212	73	248	0	11

County Treas Motor Vehicle Estimate 2,212

County Treas Recreational Vehicle Estimate 73

County Treas 16/20M Vehicle Estimate 248

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 11

Motor Vehicle Factor 0.25522

Recreational Vehicle Factor 0.00842

16/20 Vehicle Factor 0.02861

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00127

City of Muscotah

2018

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Electric	General	-	-	15,000	12-825d
Electric	Special Highway	-	10,000	7,000	12-825d
	Totals	0	10,000	22,000	
	Adjustments*				
	Adjusted Totals	0	10,000	22,000	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Page No. 5

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2017	Payments Due 2017	Payments Due 2018
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Muscotah

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	53,913	62,512	37,583
Receipts:			
Ad Valorem Tax	10,586	8,667	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		2,293	2,212
Recreational Vehicle Tax		51	73
16/20M Vehicle Tax		178	248
Commercial Vehicle Tax		3	0
Watercraft Tax		14	11
Gross Earning (Intangible) Tax		90	10
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,551	1,750	1,750
Local Sales Tax	9,409	9,500	9,500
Franchise Tax	1,444	2,000	2,000
Hall Rent	940	900	900
Utility Deposits/Hook-Up Charges	1,300	800	900
Sales Tax Charges	1,852	2,500	2,500
Late Charges	1,291	1,200	1,300
Trash	4,331	4,500	4,500
Return Check & Fees	2,368	400	400
Insurance Dividends	1,580	1,000	1,000
Donations			
State of Kansas-Set-off Collections	514		
Transfer from Electric			15,000
Interest on Idle Funds	2,501	2,500	2,500
Neighborhood Revitalization Rebate		-135	-135
Miscellaneous	11		
Does miscellaneous exceed 10% of Total F			
Total Receipts	39,678	38,211	44,669
Resources Available:	93,591	100,723	82,252
Expenditures:			
Salaries & Wages	3,909	4,000	4,000
Employee Benefits	383	700	700
Contracts	2,889	10,000	10,000
Supplies	4,366	6,000	6,000
Real Estate Taxes	5	190	190
Sales Tax Paid on Utilities Collected	865	3,500	3,500
Legal Fees	714	3,000	3,000
Trash	1,642	1,000	1,700
Dues	336	500	500
Donations	50	400	400
Liability Insurance	8,327	9,000	9,000
Returned Checks & Fees	1,650	1,500	1,700
Budget & Publications	150	550	550
Fire Protection Fees	800	800	800
City Council Fees	385	800	800
Utility Deposit Returns		500	500
Capital Outlay			42,248
Sales Tax to County Treasurer	4,126	5,000	5,000
Equipment		15,000	
Mileage	332	700	700
Cash Forward (2018 column)			
Miscellaneous	150		
Does miscellaneous exceed 10% of Total F			
Total Expenditures	31,079	63,140	91,288
Unencumbered Cash Balance Dec 31	62,512	37,583	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	76,027	91,166	91,288
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			91,288
Tax Required			9,036
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			9,036

City of Muscotah

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	4,779	2,692	0
Receipts:			
State of Kansas Gas Tax	4,550	4,600	4,580
County Transfers Gas		0	0
Transfer from Electric		10,000	7,000
Sale of Rock	45		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	4,595	14,600	11,580
Resources Available:	9,374	17,292	11,580
Expenditures:			
Street Repair and Maint	90	17,292	11,580
Gravel	4,292		
Contract-Hauling	2,300		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	6,682	17,292	11,580
Unencumbered Cash Balance Dec 31	2,692	0	0
2016/2017/2018 Budget Authority Amount	10,219	17,529	11,580

Adopted Budget Water	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	15,531	29,783	22,401
Receipts:			
Charges to Customers	42,641	46,000	46,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	42,641	46,000	46,000
Resources Available:	58,172	75,783	68,401
Expenditures:			
Salaries & Wages	9,649	11,000	12,000
Employee Benefits	4,000	4,200	4,200
Supplies	2,522	5,000	5,000
Contractors	100	10,000	15,000
Water Protection Fees	230	300	300
Equipment	829	1,000	5,000
Water Certification		200	200
Testing	298	800	800
Membership Fees	106	250	250
Legal Fees/Publications		250	500
Mileage	845	1,600	1,600
Bond Payment	9,750	10,660	10,540
Capital Improvements		7,322	13,011
Cash Forward (2018 column)			
Miscellaneous	60	800	
Does miscellaneous exceed 10% of Total F			
Total Expenditures	28,389	53,382	68,401
Unencumbered Cash Balance Dec 31	29,783	22,401	0
2016/2017/2018 Budget Authority Amount	51,150	64,382	68,401

City of Muscotah

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	23,059	30,312	28,512
Receipts:			
Charges to Customers	16,847	19,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,847	19,000	19,000
Resources Available:	39,906	49,312	47,512
Expenditures:			
Salaries & Wages	5,500	7,000	7,000
Employee Benefits	1,704	2,000	2,000
Contractual	832	5,000	5,000
Supplies	517	2,000	2,000
Chemicals	604	2,000	2,000
Permits	185	200	250
Sewer Analysis		600	600
Certification		150	150
Legal Fees/Publications		250	250
Insurance		1,000	1,000
Mileage	252	600	600
Capital Improvements			26,662
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	9,594	20,800	47,512
Unencumbered Cash Balance Dec 31	30,312	28,512	0
2016/2017/2018 Budget Authority Amount	33,173	40,259	47,512

Adopted Budget Electric	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	87,679	110,403	99,803
Receipts:			
Charges to Customers	124,694	127,000	127,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	124,694	127,000	127,000
Resources Available:	212,373	237,403	226,803
Expenditures:			
Salaries & Wages	11,184	14,000	14,000
Employee Benefits	4,200	5,000	5,000
Contractual	1,458	5,000	5,000
Supplies	1,748	3,000	5,000
Purchased Electricity	82,075	93,000	93,000
Insurance		1,000	1,000
Equipment	300	5,000	5,000
Legal Fees		100	500
Mileage	1,005	1,500	1,500
Capital Improvements			69,803
Transfer to Special Highway		10,000	7,000
Transfer to General			15,000
Transfer to Capital Improv. Reserve			5,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	101,970	137,600	226,803
Unencumbered Cash Balance Dec 31	110,403	99,803	0
2016/2017/2018 Budget Authority Amount	188,326	199,079	226,803

NON-BUDGETED FUNDS

(Only the actual budget year for 2016 is to be shown)

(5) Fund Name:

Receipts:

Expenditures:

**** Note:** These two block figures should agree.

2018

NOTICE OF BUDGET HEARING

The governing body of
City of Muscotah
will meet on August 14, 2017 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	31,079	13.979	63,140	14.537	91,288	9,036	15.108
Special Highway	6,682		17,292		11,580		
Water	28,389		53,382		68,401		
Sewer	9,594		20,800		47,512		
Electric	101,970		137,600		226,803		
Reserves							
Totals	177,714	13.979	292,214	14.537	445,584	9,036	15.108
Less: Transfers	0		10,000		22,000		
Net Expenditure	177,714		282,214		423,584		
Total Tax Levied	7,579		8,667		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	542,189		596,184		598,110		

Outstanding Indebtedness, January 1,	2015	2016	2017
G.O. Bonds	228,000	225,000	222,000
Lease Purchase Principal	0	0	0
Total	228,000	225,000	222,000

*Tax rates are expressed in mills

Debbie Liggatt
City Official Title: Clerk

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2017 July 1 Valuation: 598,110Valuation Factor: 598.110Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor:

**This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AUG 18 2017
Reid mep

Published in The Horton Headlight July 20, 2017

NOTICE OF BUDGET HEARING

2018

The governing body of the City of Horton, Kansas, is hereby giving notice of a public hearing to be held on August 14, 2017 at 10:00 AM at City Hall for the purpose of hearing and considering proposed changes to the proposed 2018 budget and the proposed 2018 tax rate. The proposed 2018 budget and the proposed 2018 tax rate will be available at the hearing. The proposed 2018 budget and the proposed 2018 tax rate will be available at the hearing. The proposed 2018 budget and the proposed 2018 tax rate will be available at the hearing.

FUND	Actual	Current Year Estimate for 2017	Proposed Budget for 2018	Estimated Tax Rate
General	11,079	11,079	11,079	15.108
Special Revenue	3,607	3,607	3,607	15.108
Water	21,317	21,317	21,317	15.108
Sewer	2,342	2,342	2,342	15.108
Electric	10,970	10,970	10,970	15.108
Gas	17,214	17,214	17,214	15.108
Telephone	0	0	0	15.108
Postage	1,451	1,451	1,451	15.108
Travel	1,451	1,451	1,451	15.108
Meals & Entertainment	1,451	1,451	1,451	15.108
Other	1,451	1,451	1,451	15.108
Total	117,214	117,214	117,214	15.108
Debt Service	0	0	0	15.108
Capital Outlay	0	0	0	15.108
Grants	0	0	0	15.108
Other	0	0	0	15.108
Total	117,214	117,214	117,214	15.108

City Official Title Clerk

AFFIDAVIT OF PUBLICATION
STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 20 consecutive weeks, the first publication thereof being made as aforesaid on the 20 day of July, 2017, with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

[Signature]
Publisher

Subscribed and sworn to before me this 20 day of July, 2017.

[Signature]
LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS
Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 110-